Amendments to the Claims:

This listing of claims will replace all prior versions and listings of claims in the application:

Listing of Claims

- 1.-37. (Cancelled)
- 38. (New) An inclining trailer, comprising:
 - a. a bed:
 - b. a hitch attached to said bed;
 - c. a rotating member having first and second ends, wherein said rotating member extends horizontally across a portion of the underside of said bed, and wherein said rotating member is directly pivotally engaged with said bed;
 - d. a first support arm having first and second ends, wherein said first support arm first end is affixed to said rotating member first end adjacent a first side of said bed, and wherein said first support arm second end is in direct pivotal engagement with an axle for a wheel:
 - e. a second support arm having first and second ends, wherein said second support arm first end is affixed to said rotating member second end adjacent a second side of said bed, wherein said second support arm second end is in direct pivotal engagement with an axle for a wheel, and wherein said first and second support arms are configured with respect to said bed so that in a first position said bed is substantially level and in a second position said bed is inclined; and,
 - f. a powered actuator having first and second ends, wherein said powered actuator first end is directly pivotally engaged with said first support arm, wherein said

powered actuator second end is pivotally engaged with said bed such that said actuator mediates travel of said first and second support arms between said first position and said second position.

- 39. (New) The trailer according to claim 36 further comprising:
 - a. a first axle and wheel assembly affixed to said first support arm second end; and,
 - b. a second axle and wheel assembly affixed to said second support arm second end.
- 40. (New) The trailer according to claim 36 wherein said hitch is further defined as a tongue-type hitch
- 41. (New) The trailer according to claim 36 wherein said hitch is further defined as a goosenecktype hitch.
- (New) The trailer according to claim 36 wherein a portion of said bed opposite said hitch forms a reverse beaver tail.
- (New) The trailer according to claim 36 wherein said powered actuator is a pneumatic actuator.
- 44. (New) The trailer according to claim 36 wherein said powered actuator is a linear drive motor.
- (New) The trailer according to claim 36 wherein said powered actuator is a hydraulic actuator.
- 46. (New) The trailer according to claim 43 further comprising a hydraulic pump operatively mounted on said bed.
- 47. (New) An inclining trailer, comprising:
 - a. a bed;
 - b. a hitch attached to said bed:

- c. a first rotating member having first and second ends, wherein said first rotating member extends horizontally across a portion of the underside of said bed, and wherein said first rotating member is directly pivotally engaged with said bed;
- a second rotating member having first and second ends, wherein said second
 rotating member extends horizontally across a portion of the underside of said bed
 behind said first rotating member, and wherein said second rotating member is
 directly pivotally engaged with said bed;
- e. a first support arm having first and second ends, wherein said first support arm first end is affixed to said first rotating member first end adjacent a first side of said bed, and wherein said first support arm second end is in direct pivotal engagement with an axle for a wheel;
- f. a second support arm having first and second ends, wherein said second support arm first end is affixed to said first rotating member second end adjacent a second side of said bed, and wherein said second support arm second end is in direct pivotal engagement with an axle for a wheel;
- g. a third support arm having first and second ends, wherein said third support arm first end is affixed to said second rotating member first end adjacent said first side of said bed, and wherein said third support arm second end is in direct pivotal engagement with an axle for a wheel;
- h. a fourth support arm having first and second ends, wherein said fourth support arm first end is affixed to said second rotating member second end adjacent said second side of said bed, and wherein said fourth support arm second end is in direct pivotal engagement with an axle for a wheel, and wherein said first, second,

- third, and fourth support arms are configured with respect to said bed so that in a first position said bed is substantially level and in a second position said bed is inclined:
- a walking beam having first and second ends, wherein said walking beam first end is pivotally connected to said first support arm;
- j. a connecting link having first and second ends, wherein said connecting link first
 end is pivotally engaged with said walking beam second end, and wherein said
 connecting link second end is pivotally engaged with said third support arm;
- k. a powered actuator having first and second ends, wherein said powered actuator first end is pivotally engaged with said walking beam between said walking beam first and second ends, wherein said powered actuator second end is pivotally engaged with said bed such that said powered actuator mediates travel of said first, second, third, and fourth support arms between said first and second positions.
- 48. (New) The trailer according to claim 45 further comprising:
 - a. a first axle and wheel assembly affixed to said first support arm second end;
 - b. a second axle and wheel assembly affixed to said second support arm second end;
 - c. a third axle and wheel assembly affixed to said third support arm second end; and,
 - d. a fourth axle and wheel assembly affixed to said fourth support arm second end.
- (New) The trailer according to claim 45 wherein said hitch is further defined as a tongue-type hitch.
- 50. (New) The trailer according to claim 45 wherein said hitch is further defined as a goosenecktype hitch.

- 51. (New) The trailer according to claim 45 wherein a portion of said bed opposite said hitch forms a reverse heaver tail
- (New) The trailer according to claim 45 wherein said powered actuator is a pneumatic actuator.
- 53. (New) The trailer according to claim 45 wherein said powered actuator is a linear drive motor.
- 54. (New) The trailer according to claim 45 wherein said powered actuator is a hydraulic actuator.
- 55. (New) The trailer according to claim 45 further comprising a hydraulic pump operatively mounted on said bed.
- 56. (New) The trailer according to claim 45 further comprising:
 - a second walking beam having first and second ends, wherein said second walking beam first end is pivotally connected to said second support arm;
 - b. a second connecting link having first and second ends, wherein said second connecting links first end is pivotally engaged with said second walking beam second end, and wherein said connecting link second end is pivotally engaged with said fourth support arm; and,
 - c. a second powered actuator having first and second ends, wherein said second powered actuator first end is pivotally with said second walking beam between said second walking beam first and second ends, wherein said second powered actuator second end is pivotally engaged with said bed such that said second powered actuator mediates travel of said second and fourth support arms between said first and second positions.